

Pupil Allocation 2004/05

	Catawba	Hickory	Newton-Conover	Total
Per Pupil:				
Average Attendance	16,720	4,515	2,936	24,171
2004/05 County Base	\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00
Joint School Programs	45.00	45.00	45.00	45.00
Fines & Forfeitures	46.00	46.00	46.00	46.00
School Fund Balance	7.00	7.00	7.00	7.00
Total	\$1,178.00	\$1,178.00	\$1,178.00	\$1,178.00
System Total:				
2004/05 County Base	\$18,057,600	\$4,876,200	\$3,170,880	\$26,104,680
Joint School Programs	752,400	203,175	132,120	1,087,695
Fines & Forfeitures	769,120	207,690	135,056	1,111,866
School Fund Balance	117,040	31,605	20,552	169,197
Total	\$19,696,160	\$5,318,670	\$3,458,608	\$28,473,438

Significant Changes:

Current expense funding pays for the operating needs of the schools including both instructional programs and support services. North Carolina General Statutes allow the Board of Commissioners to allocate current expense funding in a variety of ways. Catawba County has always provided a lump sum amount per pupil and left the decision on where to spend with the school systems. The School Budget and Fiscal Control Act requires the County to fund each school system the same amount per pupil based on average daily membership (ADM) figures certified by the State and based on the highest attendance figures of the first two out of three months of the school year. The per pupil funding amount is made up of three components; County base allocation, fines and forfeitures, and school fund balance. The total per pupil funding for Fiscal Year 2004/05 totals \$1,178 and includes County base (\$1,125) fines and forfeitures, (\$46), and school fund balance (\$7). Fines and forfeitures are legal penalties collected by the Clerk of Court's office. General Statutes require that all funds collected must be given to the public school systems in the County.

The base budget for each school system includes funds for jointly operated school programs, \$45 per pupil. The programs include Conover School for exceptional children, the ACT Program, Community Schools, Catawba Valley High School, and the school bus garage. Since the funding for these special programs is combined in the base allocation, the three superintendents have worked out a method to reimburse each other for these inter-system program costs.